

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Volume 295, Page 1

July 1993

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date the County Treasurer shall certify a list of real estate delinquencies for tax sale.[IC 6-1.1-24-1]

 Receive from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees," County Form 144 [IC 36-2-5-4]*
- 5 Legal Holiday - Independence Day [IC 1-1-9-1]
- 12 On or before this date make distribution of Dog Fund apportionment from Auditor of State - 2nd Monday.[IC 15-5-9-11]

 Distribute congressional interest to school corporations - second Monday. [IC 21-1-1-54]
- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 1991 to the Public Employee's Retirement Fund.

 Township Assessors to file supplemental lists of personal property assessments received after filing date and not included in Assessor's Books filed in June - not later than July 15. [IC 6-1.1-3-17]

 Prepare and file abstract of assessments with State Board of Tax Commissioners within ten (10) days after end of session of Board of Review, except for years in which there is a periodical reassessment of real estate when the abstract is to be filed on or before September 1 preceding the effective date of the reassessment. [IC 6-1.1-14-1]

 Furnish forms to officers and department heads for use in submitting budget estimates for ensuring year; prepare budget estimates for auditor's office, for poor relief, and for the Board of Commissioners under direction of the board. [IC 36-2-5-5 to 36-2-5-7]
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.
- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division. (July 31 is on a Saturday, should be filed on Friday July 30)

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REMINDER OF ORDER OF BUSINESS
(Continued)

July - (Continued)

- 31 Last day for county treasurer to mail demand notices to delinquent personal property taxpayers from last year. (IC 6-1.1-23-1)

*PLEASE NOTE: At the July meeting of Board of County Commissioners the county auditor is required to submit to the board all statements filed on Form No. 144 and the board shall review and make its recommendations thereon to the county council prior to August 20.[IC 36-2-5-4(b)]

August

- 1 Last day for filing petition for reduction or revision in cumulative levies.
First day Annual Tax Sale can be held. [IC 6-1.1-24-2(a)(8)]
- 4 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August.[IC 36-2-5-91]
- 4 County Recorder's District Meeting - Conner Prairie
- 17 County Recorder's District Meeting - (Southeast and Southwest District, to be announced)
- 18-19-
20 County Treasurer's School - Lake Monroe, Bloomington
- 19 Last date for Board of Commissioners to review "Statements for salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the County Council.[IC 36-2-5-4(b)]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of July to Indiana Department of Revenue.
- 21 Last date for first publication of county budget. [IC 6-1.1-17-3]
- 25 County Recorder's District Meeting
- 27 Last date for second publication of county budget.
- 31 Last date for public hearing on budget - At least seven (7) days prior to meeting of County Council. [IC 6-1.1-17-5(a)]

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REMINDER OF ORDER OF BUSINESS
(Continued)

September

- 1 We recommend continuing past practice of requisitions for office supplies and printed forms for use in 1993 are to be filed by county officers and department heads on or before this date even though July 1, 1993, IC 36-2-6-16(d) was repealed.
- 6 Legal Holiday - Labor Day [IC 1-1-9-1]
- 7 Meeting of County Council to determine budgets and tax rates. [IC 6-1.1-17-5(1)] (First Tuesday after First Monday)

Ordinances shall be read on two separate dates. [IC 36-2-5-11]
- 10 Last date for taxing officials to file copies of budgets with County Auditor for presentation to County Tax Adjustment Board. [IC 6-1.1-17-5(1)]
- 13-14-
15 First Meeting of County Tax Adjustment Board, if applicable.[IC 6-1.1-29-4]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.

BUDGET CALENDAR FOR 1994

August

- 1 Last date for filing petition for reduction or revision in cumulative levies. (August 1 is a Saturday, we would suggest Friday, July 30.)
- 4 Last date to file county budget estimates with Auditor - Wednesday following first Monday. [IC 36-2-5-9]
- 9 Last date for first publication of budgets by school corporations other than school townships. [IC 6-1.1-17-3]
- 13 Last date for first publication of budgets by civil cities and towns (at least 10 days prior to public hearing on budget). [IC 6-1.1-17-3]
- 14 Last date for first publication of budgets by township trustees.
- 16 Last date for second publication of school budgets. [IC 5-3-1-2]

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BUDGET CALENDAR FOR 1994
(Continued)

August - (Continued)

- 20 Last date for second publication of city and town budgets. [IC 5-3-1-2]
- 21 Last day for second publication of township budgets. [IC 5-3-1-2]
- 26 Meetings of school boards. [IC 6-1.1-17-5(a)(6)]
- 30 Meeting of common councils and town councils. [IC 6-1.1-17-5 (a)(3)(4)]
- 31 Meetings of township boards. [IC 6-1.1-17-5(a)(5)]

Last date for completing public hearing on 1994 budget - At least seven (7) days prior to meeting for adoption of budget. [IC 6-1.1-17-5]

September

- 7 Meetings of County Council - First Tuesday after first Monday, to determine budgets and tax rates. Ordinances shall be read on two separate days. [IC 6-1.1-17-5]
- 10 Last date to file budgets with county auditor - Two (2) days prior to second Monday. [IC 6-1.1-17-5]
- 13-14-
15 First meeting of county tax adjustment boards - Second Monday, Tuesday or Wednesday. [IC 6-1.1-29-4]

October

- 1 Last date for county tax adjustment board to complete its duties. [IC 6-1.1-17-9]

Last date to file appeals for an excessive tax levy. [IC 6-1.1-18.5-12]

IC 6-1.1-17-12 - "As soon as the budgets, tax rates, and tax levies are received (or approved for modification by the county board of tax adjustment), the county auditor shall within fifteen (15) days prepare a notice of the tax rates to be charged on each one hundred dollars (\$100) of assessed valuation for the funds in each taxing district. The notice shall also inform the taxpayers of the manner in which they may initiate an appeal of the county board's action. The County Auditor shall post the notice at the county courthouse and publish it in two (2) newspapers which represent different political parties and which have a general circulation in the county." Only one insertion in each newspaper is required.

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BULLETIN CORRECTION

Please note the April 1993 County Bulletin, Volume number was incorrectly listed as 292, please make the correction to 293.

MAILING ADDRESSES

Our mail service is requiring this department to use complete addresses (including street or P.O. Box as well as nine (9) digit zip code) for all pieces of mail leaving our office. Please examine the mailing label on this Bulletin to see if it is the most complete address. Please send the most correct address to:

Indiana State Board of Accounts
ATTN: Nikki
302 West Washington Street
4th Floor, Room E418
Indianapolis, Indiana 46204-2738

REMINDER TO COUNTY CLERK'S FEE INCREASE

Please remember:

PUBLIC LAW 133 - 1992 - SENATE ENROLLED ACT 370

EFFECTIVE JULY 1, 1993 - COURT COSTS - Amends IC 33-19.5-2 - States that the costs for a violation constituting an infraction or for a violation of an ordinance of a municipal corporation shall be \$51.

ANNUAL CONFERENCE FOR COUNTY TREASURERS

As provided by IC 5-11-14-1 the State Board of Accounts will call a conference of county treasurers on Wednesday, August 18th and Thursday, August 19th, and Friday, August 20th, to be held at the Inn of the Four Winds, Lake Monroe, Bloomington, Indiana.

We would appreciate receiving from you questions and suggested topics to be covered at this conference.

SALES DISCLOSURE FEE AND FUND (IC 6-1.1-5.5-2)

Effective July 1, 1993, Public Law 63, (SEA 637) a Buyer and Seller must file a Sales Disclosure Form with any conveyance document (conveyance document is defined at IC 6-1.1-5.5-2). The Sales Disclosure Form is to be prescribed by the State Board of Tax Commissioners and they are developing the filing procedures to be used when filing a conveyance document.

IC 6-1.1-5.5-4 requires a person filing a sales disclosure form **shall** pay a fee of five dollars (\$5) to the **County Auditor**. It is our understanding that a buyer and seller may agree to file jointly, and if so there will be only one sales disclosure form. If they don't agree,

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SALES DISCLOSURE FEE AND FUND (IC 6-1.1-5.5-2)

(Continued)

then a form must be filed by each party separately. Based on this it would appear that five dollars (\$5) should be charged for each form filed, not each person filing. No charge is to be made if the transaction is Exempt from filing the Disclosure of Sales Information Form.

The finalized version of the prescribed form was not designed to incorporate a receipt, therefore you will need to account for these fees in the following manner:

1. The County Auditor must issue a receipt for each form filed. We would recommend the use of General Receipt Form No. 352 (Rev. 1987) instead of issuing a quietus for each form filed. At the end of each business day one quietus would be written for the entire day's collection and posted in total to the Auditor's Fee Book County Form No. 1. (This will result in the funds ledger being posted daily and also fulfill the statutory requirements to deposit within the next business day. It also should cut down on the traffic between the treasurer and auditors office since you will not be issuing a quietus for each form filed, which would require the person to go to the County Treasurer's office to complete the quietus transaction.)
2. Of the five dollar (\$5) fee the county will retain eighty percent (80%), or four dollars (\$4), for deposit within the County General Fund and the remaining twenty percent (20%), or one dollar (\$1), will be receipted to the State Sales Disclosure Fee Fund. The County Auditor will semi-annually forward to the Auditor of State the State Sales Disclosure Fees on line 10, Section C of the Settlement Sheet. The state portion is to be receipted by the Auditor of State to the state general fund.

CORONERS TRAINING AND CONTINUING EDUCATION FEE (IC 16-37-1-9)

Effective July 1, 1993, Public Law 36, SEA 389 established a nonreverting state coroners training and continuing education fund and requires that if the local department of health is charging a fee under for a Certificate of Death [under IC 16-20-1-27(a)], a one dollar (\$1.00) coroners education fee **MUST** be added to this rate. The local health department shall deposit this fee with the county auditor within thirty (30) days of collection. The County Auditor is to remit in the following manner:

1. During calendar year 1993, the county auditor shall remit these fees monthly to the State Auditor.
2. Effective January 1, 1994 the county auditor shall remit the State Coroners Continuing Education Fees semiannually to the Auditor of State on line 11, Section C, of the Settlement Sheet.

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ENHANCED ACCESS FUND (IC 5-14-3-8.3)

Effective May 6, 1993, Public Law 58, HEA 1802. If your unit has or will start the process of enhanced access, then the fiscal body (County Council) must pass an ordinance establishing an "Enhanced Access Fund". The fund is to be administered by the public agency or officer designated by the ordinance or resolution. The fees that will be charged will be contractual fees. Contracts entered into must specify that the person will:

- (1) pay the fee for enhanced access and
- (2) not engage in unauthorized access, alteration of records, or disclose any confidential public records.

Other fees to be deposited will include permitting a governmental entity to inspect public records by means of an electronic device. The agency may charge a reasonable fee for the inspection of public records or the public agency may waive such a fee. This should be addressed in the creating ordinance. The agency that collects funds probably would utilize a bank account for the deposit and remittance of fees. In this case, the funds collected would be reported on the report of collections and transferred to the auditor monthly. The agency that collects the fees should be issuing receipts for the funds collected. If the agency does not already have prescribed receipts, then general receipt form 352 should be utilized. The creating ordinance should specify the use of the fund as defined by statute. The enhanced access fund should be appropriated and expended for:

- (1) the replacement, improvement, and expansion of capital expenditures, and
- (2) the reimbursement of operating expenses incurred in providing enhanced access to public information.

The method for the payment of claims paid on the fund would be in the same manner as other county claims, e.g., they have to be advertised and approved by the commissioners.

ELECTRONIC MAP GENERATION FUND (IC 5-14-3-8.5)

Effective May 6, 1993, Public Law 58, HEA 1802. If your county provides an electronic map service, the fees charged will be deposited to an electronic map generation fund. The fund will have to be created by ordinance and will be administered by the public agency that collects the fees. The fees charged are to be based on the units reasonable percentage of their direct cost of maintaining, upgrading, and enhancing the electronic map and for the direct cost of supplying the electronic map in the form requested by the purchaser. Fees are not to be charged for services provided for noncommercial purposes. The agency that collects the funds probably would be utilizing a bank account for the deposit and remittance of fees. In this case, the funds collected would be reported on the report of collections and transferred to the auditor monthly. The agency should be writing receipts for the funds collected. If the agency does not already have

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ELECTRONIC MAP GENERATION FUND (IC 5-14-3-8.5)

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prescribed receipts, then general receipt form 352 should be utilized. The electronic map generation fund is a dedicated fund and needs appropriated for the following purposes:

- (1) the maintenance, upgrading, and enhancement of the electronic map, and
- (2) the reimbursement of expenses incurred in supplying the electronic map in the form requested by the purchaser.

The method for the payment of claims paid on the fund would be in the same manner as other county claims, e.g., they have to be advertised and approved by the commissioners.

CLERK'S RECORD PERPETUATION FUND (IC 33-19-6-1.5)

Effective May 6, 1993, Public Law 58, HEA 1802. Each county clerk will establish a clerk's record perpetuation fund. The fees to be deposited will be for the transmitting of documents by facsimile machine to a person under IC 5-14-3. This fund is to be appropriated and expended for the preservation of records and the improvement of record keeping systems and equipment. We are currently in the process of revising the official receipt (form 126) as well as the county court cash book of receipts (form 27cc) to include the addition of the clerk's record perpetuation fund. The perpetuation fund is only for **outgoing** transmissions. The clerk's record perpetuation fund is not to be confused with facsimile transmissions received under administrative rule 12 which only relate to **incoming** transmissions. These fees are still to be deposited to the credit of the county general fund and should be shown as miscellaneous on the report of collections. Administrative rule 12 is reprinted in entirety at the end of this bulletin for your benefit. The method for the payment of claims paid on the perpetuation fund would be in the same manner as other county claims, e.g., they have to be advertised and approved by the commissioners.

ANNUAL BIDDING OF OFFICE SUPPLIES

Effective July 1, 1993, Public Law 252, (HEA 1648) repealed IC 36-2-16-16 which requires the County to Annually Bid for Office Supplies. Even though this annual bidding process was repealed this department suggests that the county continue to use prescribed forms 91 and 91A. Items mentioned on Form 91 and 91A are still subject to the Public Purchase Laws (IC 36-1-9). In order to determine when formal bids are required it is necessary to look at the County as a whole. This means that class and line items must be added in total for the clerk, auditor, treasurer, recorder, etc... and if > \$25,000 formal bidding or if < \$25,000 we recommend requesting quotes. County Form 91A (Requisition - Blank Books, Blanks, Stationery and Printing) would

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ANNUAL BIDDING OF OFFICE SUPPLIES (Continued)

allow the county commissioners to efficiently gather the estimated number of items and the specifications for the items to be used in each office. Upon compilation of all the offices, the commissioners would then be able to determine which items require a formal bidding process.

SALARY CONTRACTS FOR COUNTY SHERIFFS

Public Law 83, (SEA 94) adds section 2.5 to IC 36-2-13 and the effective date is retroactive at January 1, 1993. Section 2.5 states: The sheriff, the executive, and the fiscal body **MAY** enter into a salary contract for the sheriff. If the county elects to enter into a contract with the sheriff the contract must contain:

1. A fixed amount of compensation for the sheriff in place of fee compensation.
2. Payment of the full amount of the sheriff's compensation from the county general in the manner that salaries of other county officials are paid.
3. Deposit by the sheriff of the sheriff's tax warrant collection fees (as described in IC 6-8.1-8-3) in the county general fund for use for any general fund purpose.
4. A procedure for financing prisoners' meals that uses one of the following methods:
 - (A) The county fiscal body (council) shall make an appropriation in the usual manner from the county general fund to the sheriff for feeding prisoners. The sheriff or the sheriff's officers, deputies, or employees **MAY NOT** make a profit from the appropriation. The sheriff **SHALL** deposit all meal allowances received under IC 36-8-10-7 in the county general fund for use for any general fund purpose, or
 - (B) The sheriff shall pay for feeding prisoners from meal allowances received under IC 36-8-10-7. The sheriff or the sheriff's officers, deputies, or employees **MAY NOT** make a profit from the meal allowances. After the expenses of feeding prisoners are paid, the sheriff shall deposit any unspent meal allowance money in the county general fund for use for any general fund purpose.
5. A requirement that the sheriff **SHALL** file an accounting of expenditures for feeding prisoners with the county auditor on the first Monday of January and the first Monday of July of each year.
6. An expiration date that is not later than the date that the term of the sheriff expires.
7. Other provisions concerning the sheriff's compensation to which the sheriff, the county executive, and the fiscal body agrees.

The salary contract must be a written document containing the above provisions, it must be approved by resolution of both the executive and the fiscal body and signed by the sheriff. A contract entered before January 1, 1993, by a county sheriff and a county executive or county fiscal body that substantially complies with IC 36-2-13-2.5(b) as added by this act, is legalized.

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SURVEYOR'S COMPENSATION

IC 36-2-12-15 states the amount a surveyor is entitled to when he describes and certifies the number of miles of active regulated drains in the county. IC 36-2-12-15 states the amount the surveyor may now claim, with the approval of the Board of Commissioners as follows:

1. Two dollars (\$2) per mile if he is not registered under IC 25-31.
2. Four dollars (\$4) per mile if he is registered under IC 25-31.

TITLE IV-D INCENTIVE PAYMENTS

Public Law 2 - 1992 recodified the statutes dealing with Public Welfare. As such, IC 12-17-2-26 provides that Title IV-D Incentive Payments shall be distributed in equal shares to 1) the county general fund; 2) the operating budget of the prosecuting attorney; and 3) the operating budget of the circuit court clerk.

The State Board of Accounts audit position in regard to expenditures of Title IV-D Incentive Payments is as follows:

1. These funds may be expended without appropriation for any purpose for which the operating budgets of the Prosecuting Attorney and the Clerk of the circuit Court may be properly used.

Based on *Plummer v. Hegel*, App. 2 Dist. 1989, 535 N.E.2d 568., this includes additional salary without county council's approval. This means the clerk nor the prosecutor needs to submit a 144 or amend the salary ordinance when additional compensation is needed for their respective operating budgets.

2. Incentive Distributions will carryover to the next year and may continue to be spent without appropriation.
3. Claims should be filed, advertised and allowed in the same manner as other county claims.

RECORD OF HOURS WORKED

IC 5-11-9-4 provides that records be maintained showing which hours were worked each day by officers and employees of the county.

This requirement can be met by preparing an endorsement on the payroll claim form showing the general work schedule and listing the specific employees who worked hours different from that general work schedule. Each elected officer or head of each department would be responsible for preparing such endorsement on the payroll claim for their office or department.

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RECORD OF HOURS WORKED (Continued)

If an employee is employed by more than one (1) public agency or in more than one (1) position within that public agency, it is also essential that an accurate record of hours worked be maintained. In these instances we recommend that each department records reflect hours worked in both positions.

DISTRIBUTION OF COURT FEES (IC 33-19-7)

Questions have arisen to the correct percentage of court costs to be allocated to the City and Town Court cost fund. IC 33-19-7-2 states that 50% collected is state, 47% collected is county, and 3% collected is city and town court costs.

The Clerk of the Circuit Court retains the 50% state share and remits it semiannually to the Auditor of State. The remaining 50% collected for the county and city and town costs is forwarded monthly to the County Auditor. If the Clerk is reporting the Court Costs for the County General Fund and the City and Town Court Costs Fund separately there shouldn't be a problem. However, a problem or error may occur in calculation the apportionment between the County General Fund and the City and Town Court Cost Fund, if the Clerk reports court costs in total.

If the Clerk reports to the auditor in total the auditor will need to multiply court costs shown on the Monthly Report of Collection by 6% instead of 3%. Let us assume Court Costs in total equals \$100 and should be allocated to:

State	\$50.00 ¹
County	47.00 ²
City	3.00 ²

If the County Auditor uses 3% of the amount reported as Court Costs Due County on the Monthly Report of Collections, the City and Town Court Costs will be shorted by \$1.50, as shown in the following schedule:

	<u>City & Town Costs</u>	<u>County Costs</u>
Total on Report \$50.00		
\$50 x 3%	\$ 1.50	
\$50 x 47%		\$48.50
 Total Collected \$100		
\$100 x 3%	<u>3.00²</u>	
\$100 x 47%		<u>47.00¹</u>
 Differences	<u>(\$1.50)</u>	<u>\$ 1.50</u>

However, if the County Auditor multiplies the amount of Court Costs due the County by 6% he or she will obtain the correct amount due the City and Town Court Costs Fund, as shown in the following schedule:

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DISTRIBUTIONS OF COURT FEES (IC 33-19-7) (Continued)

Total on Report \$50.00		
\$50 x 6% (3% x 2 = 6%)	\$3.00	
\$50 x 94% (47% x 2 = 94%)		\$47.00
Total Collected \$100	<u>3.00</u> ²	<u>47.00</u> ¹
Differences	<u>-0-</u>	<u>-0-</u>

In order for a city or town to receive a part of the 3% City and Town Costs they MUST PROSECUTE AT LEAST 50% of its ordinance violations thru the circuit, superior, county or municipal courts. Distributions to more than one (1) qualifying city or town is based on the prorata share of the units prosecuting 50% of their ordinance violations. (IC 33-19-7-3)

APPROPRIATION OF STATE GRANTS

Following is the position of the State Board of Tax Commissioners regarding the appropriation of state grant monies.

State Grant monies that are not required to be paid back and that are itemized and ear marked for particular expenditures do not necessarily need to be appropriated by the county in order to make such expenditures. The determination is under the assumption that the county receives the money up front and it is receipted into a separate fund and is not a reimbursement to a previous established fund that requires an appropriation.

Neither the State Board of Accounts nor the State Board of Tax Commissioners would take exception to spending such monies without further appropriation, however, the monies must be expended in accordance with the grant budget.

FEDERAL AND STATE AGENCY TELEPHONE NUMBERS

Questions concerning federal and state withholding requirements, sales tax, fair labor standards act, unemployment taxes and pensions should be directed to the following listed agencies:

FEDERAL

Federal Wage and Hour Regulations
United States Department of Labor
Wage and Hour Division
46 East Ohio Street
Indianapolis, Indiana 46204
Telephone: 226-6801, Area 317

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FEDERAL AND STATE AGENCY TELEPHONE NUMBERS (Continued)

FEDERAL (Continued)

Federal Withholding and Social Security

Internal Revenue Services
575 North Pennsylvania Street
Indianapolis, Indiana 46204
Telephone: 226-5477, Area 317
Toll Free: 1-800-829-1040

STATE

State and County Withholding, Sales Tax and Other State Taxes

Indiana Department of Revenue
Indiana Government Center North
Indianapolis, Indiana 46204

State and County Withholding (317) 233-2163
Sales Tax (317) 233-2163
Gross Income Tax (317) 232-2163
Gasoline Tax (317) 232-1863

Unemployment Compensation

Department of Workforce Development
Employment Security Division
Room 113, 10 N. Senate Avenue
Indianapolis, Indiana 46204
Telephone: 232-7698, Area 317

Pensions

Executive Secretary
Public Employee's Retirement Fund
800 Harrison Building
Indianapolis, Indiana 46204
Telephone: 232-1615, Area 317

PROPERTY REASSESSMENT FUND INVESTMENTS

The county auditor shall as provided by IC 6-1.1-4-28 invest any money accumulated in the property reassessment fund until the money is needed to pay reassessment expenses. Any interest received from the investment of this money shall be receipted into the property reassessment fund and not to the county general fund.

APPROVAL OF FORMS

The Public Accounting Law (Chapter 55, Acts 1909, as amended, IC 5-11-1) provides that local governmental units shall use accounting forms prescribed by the State Board of Accounts. This law further provides that any officer who refuses to provide such books, forms or records, fails to use them or fails to keep the accounts of his office as directed by the board commits a class C infraction and forfeits his office.

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APPROVAL OF FORMS (Continued)

Rule No. 8 of the State Board of Accounts provides as follows:

"The State Board of Accounts may, from time to time, approve minor alterations and changes in forms prescribed as provided by law upon application by units of government or the proper officer or officers thereof showing the need therefor. Any such approval of alteration or change of prescribed forms shall apply only to the specific approval and shall not be construed as an authorization for general use."

Approval for non-prescribed forms has been limited to forms generated by a computer software application program, otherwise the units of government must use the prescribed forms.

A request for approval for use of non-prescribed forms should be submitted to this office in letter form signed by the proper officer or officers of the governmental unit and should be accompanied by three copies of each form proposed to be used.

Forms submitted should contain sample entries posted thereon. The submitted forms should be cross referenced to the prescribed form it replaces.

Forms submitted should contain sample entries posted thereon. If the use of any form is not self-explanatory, a detailed procedure for the use of such form should be enclosed with the request for approval.

COUNTY CLERK'S FEE INCREASE (Effective July 1, 1993)

Effective July 1, 1993, Public Law 133-1992, Sec. 61 (IC 33-19-5-2) increases the Infraction Judgments (IF) and Local Ordinance Violations (OV) from \$50.00 to \$51.00. The \$51.00 is to be prorated as all other court costs, which is State 50%, County 47%, and City and Town 3%.

NOTE: Computerized counties should immediately contact their software vendor so that any program changes may be made to the fee schedules and in effect July 1, 1993

ADMINISTRATIVE RULE 12. FACSIMILE TRANSMISSION

(A) Definitions. For the purposes of this rule the definitions set forth in this paragraph shall apply:

(1) Cover Sheet means a descriptive initial page that accompanies an electronic facsimile transmission;

(2) Electronic Facsimile Transmission, commonly referred to as "FAX," means a method of transmitting and receiving information in paper medium over telephone lines or other forms of electronic transmissions;

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ADMINISTRATIVE RULE 12. FACSIMILE TRANSMISSION
(Continued)

(3) Original Document means the initially prepared written document or any counterpart intended to have the same effect by the creator; and

(4) Duplicate Document means a written counterpart of the original produced by the same impression as the original or from the same matrix or by digitized electronic transmission, readable by sight, which accurately reproduces the original.

(B) Filing by Electronic Facsimile Transmission. In counties where a majority of judges of the courts of record, by posted local rule, have authorized electronic facsimile filing and designated a telephone number to receive such transmissions, pleadings, motions, and other papers may be sent to the Clerk of Circuit Court by electronic facsimile transmission for filing in any case, provided:

(1) such matter does not exceed ten (10) pages, including the cover sheet;

(2) such matter does not require the payment of fees other than the electronic facsimile transcription fee set forth in paragraph (E) of this rule;

(3) the sending party creates at the time of transmission a machine generated log for such transmission; and

(4) the original document and the transmission log are maintained by the sending party for the duration of the litigation.

(C) Time of Filing. During normal, posted business hours, the time of filing shall be the time the duplicate document is produced in the office of the Clerk of the Circuit Court. Duplicate documents received at all other times shall be filed as of the next normal business day.

(D) Cover Sheet. Any document sent to the Clerk of the Circuit Court by electronic facsimile transmission shall be accompanied by a cover sheet which states the title of the document, case number, number of pages, identity and voice telephone number of the sending party and instructions for filing. The cover sheet shall contain the signature of the attorney or party, pro se, authorizing the filing.

(E) Electronic Facsimile Transmission Fee. Upon request and at an amount approved by the majority of judges of courts of record in the county, the County Board of Commissioners may adopt and electronic facsimile transmission fee not to exceed ten dollars (\$10.00) per transmission.

(F) Standards. Electronic facsimile transmission equipment used by courts and their offices under this rule shall comply with "Group III" level equipment standards established by the CCITT (Consultative Committee International Telegraph and Telephone of the International Telecommunications Union), which provides standards for operating speed and image resolution available for use over public telephone networks. Pleadings and papers file by electronic facsimile transmission shall be letter size.

[Adopted effective January 1, 1992.]

CLASSIFICATION OF COUNTIES AND JUDICIAL CIRCUITS

BY STATE BOARD OF ACCOUNTS

CONTROLS SALARIES OF JUDGES AND COURT REPORTERS

Pursuant to IC 33-13-12-6 and IC 33-15-26-5 the State Board of **Accounts** in July, 1993, determined and fixed the factor and classification of each county and judicial circuit of the state, in accordance with IC 33-13-12-12:

COUNTY	FACTOR	CLASS	COUNTY	FACTOR	CLASS
Adams	.554839	7	Marion	15.657149	1
Allen	5.640733	2	Marshall	.788856	5
Bartholomew	1.284392	3	Martin	.159454	9
Benton	.202923	9	Miami	.554228	(5) 7
Blackford	.232189	9	Monroe	1.762995	3
Boone	.708057	5	Montgomery	.721499	5
Brown	.233924	9	Morgan	.885985	4
Carroll	.357187	8	Newton	.258105	9
Cass	.658197	(4) 6	Noble-	.677574	6
Clark	1.394827	3	Orange	.297292	9
Clay	.396316	8	Owen	.253702	9
Clinton	.533173	(5) 7	Parke	.250030	9
Crawford	.146290	9	Perry	.290124	9
Davies8	.467708	(7) 8	Pike	.320370	9
Decatur	.439321	8	Porter	2.625543	2
DeKalb	.645645	6	Posey	.773282	5
Delaware	1.855891	3	Pulaski	.259452	9
Dubois	.761269	5	*Putnam	.504388	7
Elkhart	3.099191	2	Randolph	.469585	(5) 8
Fayette	.455353	(7) 8	Ripley	.471937	8
Floyd	1.056840	4	Rush	.334827	(7) 9
*Fountain	.296602	9	St. Joseph	4.278321	2
Franklin	.311108	9	*Scott	.320512	9
Fulton	.341875	(8) 9	Shelby	.748406	5
Gibson	.614498	(5) 6	Spencer	.528961	7
Grant	1.229678	(3) 4	Starke	.347901	9
Greene	.463095	(7) 8	Steuben	.587136	7
Hamilton	2.409794	2	Sullivan	.379041	8
Hancock	.801825	5	Tiptecanoe	2.490922	2
Harrison	.476991	8	Tipton	-.283494	9
*Hendricks	1.286373	3	Union	.117033	9
Henry	.736665	(4) 5	Vanderburgh	2.800655	2
Howard	1.654075	3	*Vermillion	.338031	9
Huntington	.601387	(5) 6	Vigo	1.782114	(2) 3
Jackson	.694063	6	Wabash	.583308	(5) 7
Jasper	.589097	(6) 7	Warren	.162494	9
Jay	.369140	(7) 8	*Warrick	.952964	4
Jennings	.360665	8	Washington	.374717	8
Johnson	1.588839	3	Wayne	1.177571	(3) 4
Knox	.600994	(4) 6	Wells	.462210	8
Kosciusko	1.296903	3	White	.489399	(7) 8
LaGrange	.532303	7	Whitley	.499867	(7) 8
Lake	7.791283	(1) 2			
La Porte	1.812927	3			
Lawrence	.633787	(5) 6			
Madison	2.047631	(2) 3			

Figures in brackets () control salary classification.

* 1992 Payable in 1993 Assessed Valuation amounts were not available for these counties. For this reason, 1991 Payable in 1992 Assessed Valuation were used.

Pursuant to IC 33-14-7-4 the State Board of Accounts in July, 1993, determined the factor and classification of each county and judicial circuit of the state, in accordance with IC 33-14-7-21:

Figures in brackets () control salary classification.

* 1992 Payable in 1993 Assessed Valuation amounts were not available for these counties. For this reason, 1991 Payable in 1992 Assessed Valuation were used.

JOINT JUDICIAL CIRCUITS

<u>COUNTY</u>	<u>FACTOR</u>	<u>% TOTAL</u>	<u>CLASS</u>	
			<u>PROS. ATTY.</u>	<u>JUDGE</u>
Dearborn	.653966	90		
Ohio	.073235	<u>10</u>		
Total	.727201	100	(4) 5	(4) 5
Jefferson	.519825	81		
Switzerland	.119585	<u>19</u>		
Total	.639410	100	(4) 6	(4) 6